

UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF NEW YORK

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UNITED STATES OF AMERICA

Plaintiffs,

-against-

MEMORANDUM & ORDER  
15-CV-3397 (JS) (AYS)

LYNDA L. IRELAND, NEW YORK STATE  
DEPARTMENT OF TAXATION AND FINANCE,  
DANIELLE and MICHAEL DENARDO d/b/a  
DENARDOS LANDSCAPING, and TOWN OF  
SOUTHAMPTON,

Defendants.

-----X  
SEYBERT, District Judge:

Plaintiff the United States of America ("Plaintiff") commenced this action on June 11, 2015 to recover unpaid taxes from defendant Lydia L. Ireland ("Ireland") and to sell Ireland's property, located at 26 Harbor Watch Court in Sag Harbor, York (the "Property") to satisfy its tax lien. (See generally Compl.) In addition to Ireland, Plaintiff named the following additional defendants as parties to this action: the New York State Department of Taxation and Finance ("NYSDTF"), Danielle and Michael Denardo d/b/a Denardos Landscaping ("Denardos"), and the Town of Southampton ("Southampton"). Pending before the Court is Plaintiff's motions seeking a default judgment against defendants Southampton, NYSDTF, and Denardos, (Docket Entries 31, 37), and Magistrate Judge Ann Y. Shields' Report and Recommendation ("R&R"), recommending that the Court grant Plaintiff's motions,

(Docket Entry 50). For the following reasons, the Court ADOPTS Judge Shields' R&R in its entirety.

#### BACKGROUND

Plaintiff filed motions seeking default judgments against defendants Southampton, NYSDTF, and Denardos on January 29, 2016 and February 29, 2016. (Docket Entries 31, 37.) On April 16, 2016, the undersigned referred Plaintiff's motions to Judge Shields for an R&R on whether the motions should be granted. (Docket Entry 39.) Judge Shields issued her R&R on August 8, 2016, recommending that Plaintiff's motions be granted in their entirety. (Docket Entry 50.) Judge Shields specifically recommends that judgement be entered in favor of Plaintiff and against defendants Southampton, NYSDTF, and Denardos, and that the Court declare that these three defendants have no right, title, claim, lien, or interest in the Property. (R&R at 9.)

#### DISCUSSION

In reviewing an R&R, a district court "may accept, reject, or modify, in whole or in part, the findings and recommendations made by the magistrate judge." 28 U.S.C. § 636(b)(1)(C). If no timely objections have been made, the "court need only satisfy itself that there is no clear error on the face of the record." Urena v. New York, 160 F. Supp. 2d 606, 609-10 (S.D.N.Y. 2001) (internal quotation marks and citation omitted).

Objections were due within fourteen days of service of the R&R. The time for filing objections has expired, and no party has objected. Accordingly, all objections are hereby deemed to have been waived.

Upon careful review and consideration, the Court finds Judge Shields' R&R to be comprehensive, well-reasoned, and free of clear error, and it ADOPTS the R&R in its entirety.

CONCLUSION

Judge Shields' R&R (Docket Entry 50) is ADOPTED in its entirety and Plaintiff's motions (Docket Entries 31, 37) are GRANTED. The Court is directed to enter judgment in favor of Plaintiffs and against defendants Southampton, NYSDTF, and Denardos. Defendants Southampton, NYSDTF, and Denardos have no right, title, claim, lien, or interest in the Property at issue. The Clerk of the Court is further directed to mark this matter CLOSED.

SO ORDERED.

/s/ JOANNA SEYBERT  
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Joanna Seybert, U.S.D.J.

Dated: September 26, 2016  
Central Islip, New York